

“Exhibit D-5”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00006

Employee Benefits/Pensions

05/05/06 S Strong	.20 Telephone conference with M. Kehl regarding status of proposed order on modified motion to pay employees.
05/08/06 A Jarvis	.30 Correspondence regarding employee benefit plan.
05/19/06 A Jarvis	.20 Correspondence on pension matters.
05/22/06 S Strong	.30 Confer with K. J. Applegate regarding defined benefit plan termination issues (0.1); confer with A. W. Jarvis regarding same (0.1); exchange emails with L. Schwartzer regarding same (0.1).
05/23/06 K Applegate	.90 Review emails; discuss DB plan issues with attorneys; research on the same.
05/23/06 N Hall	.20 Conference with K. J. Applegate.
05/23/06 S Strong	.90 Review emails from L. Schwartzer regarding PBGC regarding pension plan issues (0.1); exchange emails with L. Schwartzer and S. Smith regarding same (0.1); confer with A. W. Jarvis regarding same (0.1); confer with K. J.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
August 10, 2006

Applegate regarding assistance needed to review and possibly terminate USA's defined benefit plan (0.3); review and forward relevant emails to K. J. Applegate regarding same (0.1); exchange follow-up emails with S. Smith regarding additional plan information needed (0.2).

05/30/06 K Applegate	.70	Review documents on the plan; discuss with Steve and N. E. Hall; telephone call to the PBGC.
05/30/06 N Hall	.30	Conference with K. J. Applegate regarding PB&G call.
05/30/06 S Strong	1.00	Review defined benefit plan documents received from S. Smith (0.3); confer with K. J. Applegate regarding bankruptcy and ERISA issues concerning benefit plan (0.5); confer with A. W. Jarvis regarding same (0.2).
05/31/06 K Applegate	2.00	Conference with S. C. Strong on plan issues (.3); review plan documents; discuss with J. R. Madsen (.6); telephone calls to PBGC, Erica Barns, on the plan (.2); draft letter to PBGC on requested documents; send documents to PBGC (.4).
05/31/06 S Strong	.20	Review email from K. J. Applegate regarding defined benefit plan status and issues (0.1); exchange follow-up emails with him and A. W. Jarvis (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,849.50

“Exhibit D-6”

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Thomas J. Allison 4484 South Pecos Road
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For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00007

Fee / Employment Applications

05/01/06 L Jenkins	.20	Conference with A. Tsu and review emails on Hilco employment issue.
05/01/06 A Tsu	4.30	Reviewing Hilco agreement for changes; reviewing and editing Hilco employment agreement (3.5); reviewing and responding to correspondence from M. Kehl (.2), L. Jenkins (.2), E. Kaup (.2), J. Linstrom (.2) regarding Hilco employment agreement and making appropriate amendments to Hilco employment agreement.
05/02/06 L Jenkins	.60	Final review of Hilco employment papers.
05/02/06 A Tsu	.20	Telephone conference with Eric Kaup (Hilco); reviewing and sending documents responsive to conversation.
05/02/06 A Tsu	3.50	Finalizing Hilco application (1.9); incorporating comments and addressing questions regarding same (1.6).
05/03/06 L Jenkins	.70	Review revisions to Hilco application.
05/05/06 A Jarvis	.20	Correspondence with L. Jenkins regarding retention of Hilco.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
August 10, 2006

05/05/06 S Strong	.30 Telephone conferences with L. A. Jenkins regarding status of application to employ Hilco, and need for shortened hearing regarding same; review prior email from A. Tsu regarding status of application.
05/08/06 L Jenkins	.30 Address issues relating to Hilco application.
05/08/06 L Jenkins	.40 Review Linstrom declaration regarding Hilco application.
05/09/06 S Strong	.40 Review docket entries describing notice of hearing on application to employ Hilco, review notice, and exchange emails with M. Kehl regarding same (0.2); review email from A. Tsu regarding Hilcos questions about hearing date, and confer with A. Tsu regarding rationale for same (0.2).
05/09/06 A Tsu	.60 Reviewing incoming messages from J. Listrom regarding Hilco application; responding to same.
05/09/06 A Tsu	.50 Redline Hilco agreement; send to L. Jenkins for review.
05/10/06 A Jarvis	.30 Correspondence regarding fee procedures.
05/10/06 S Strong	.20 Telephone conference with J. Miller of BMC regarding two forms of order approving BMC employment (0.1); confer with A. Tsu regarding Hilco employment issues (0.1).
05/10/06 A Tsu	3.40 Finalizing Hilco agreement; corresponding with E. Kaup and M. Kehl regarding same.
05/11/06 B Kotter	.20 Conference with AW Jarvis regarding supplementary 2014 disclosures (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
August 10, 2006

- 05/11/06 A Tsu 7.10 Reviewing and editing Hilco agreement; corresponding with M. Kehl (Mesirow), E. Kaup (Hilco) and L. Jenkins regarding amendments; submitting drafts for comments to same; reviewing comments; incorporating changes; circulating drafts to all parties for signature by parties per Hilco's request; reviewing docket for objection and reply deadlines for all motions and other pleadings requiring response.
- 05/12/06 S Strong .10 Confer with L. A. Jenkins regarding objections to RQN retention and reply needed (0.1).
- 05/15/06 L Jenkins 1.40 Read cases; begin draft of reply memorandum in support of Ray Quinney & Nebeker retention by Debtors.
- 05/15/06 L Jenkins 2.70 Draft portions of reply in support of memorandum in support of Ray Quinney & Nebeker retention by Debtors.
- 05/15/06 E Monson 1.90 Review oppositions filed by the UST to the applications to employ RQN and Schwartzer (.4); begin research on representation of multiple affiliates in bankruptcy in response to US Trustee objection (1.5).
- 05/15/06 S Strong 2.50 Review USTs objection to RQNs retention by 5 debtors, confer with A. W. Jarvis regarding same, and email to L. A. Jenkins regarding same (0.2); meet with A. W. Jarvis, E. A. Monson and L. A. Jenkins to discuss objections to debtors retention of legal counsel and issues to address in reply (0.3); follow-up discussions with A. W. Jarvis and E. A. Monson regarding same (0.4); research multi-debtor representation issues, and email legal support for same to A. W. Jarvis and E. A. Monson (1.6).
- 05/15/06 A Tsu 4.10 Legal research for Debtor's response to US Trustee's application to employ and retain Ray Quinney & Nebeker as counsel for Debtors.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
August 10, 2006

- 05/16/06 L Jenkins 1.10 Read cases regarding issues relating to reply memorandum regarding motion to employ Ray Quinney & Nebeker.
- 05/16/06 E Monson 9.80 Additional research and review of cases on intercompany debts (2.6); review cases cited by UST in his memorandum (1.4); review objections to Application to Employ RQN (.8); work on drafting reply in support of motion to employ RQN (5.0).
- 05/16/06 S Strong 2.50 Confer with A. Tsu regarding research in support of multi-debtor representation by professionals and review statutes and case law with her regarding same (0.2); confer with L. A. Jenkins regarding same (0.1); Telephone conference with A. Jarvis regarding issues for Reply in support of RQN retention (0.3); confer with E. A. Monson regarding same (0.3); further legal research regarding same (1.3); Telephone conference with A. W. Jarvis regarding same (0.3).
- 05/17/06 E Monson 5.60 Additional review of cases and work on revising reply in support of application to retain RQN (2.5); proof and finalize reply memo and get sent to Schwartzter's office for filing (.8); draft email to L. Schwartzter and J. McPherson regarding this reply memo in support of Schwartzter application (.1); discussion with AW Jarvis regarding reply memo and legal arguments and cases therein (.3); review updated master mailing matrix and get sent to L. Schwartzter (.2); review Schwartzter's reply memo in support of their application for employment (.3); additional legal research in connection with drafting response to LePomme motions (1.0); discussions with SC Strong regarding issues under subsection 327 and reply memo (.4).
- 05/17/06 S Strong 3.70 Confer with E. A. Monson regarding status of Reply in support of debtors application to employ RQN and related factual and legal issues (0.2); Telephone conference with A. W. Jarvis and E. A. Monson regarding same (0.1);

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
August 10, 2006

review draft of Reply and make final edits to same (0.3); various conferences with E. A. Monson regarding legal research and support for same (same (0.4); review Reply filed in support of debtors application to employ S-M Firm, exchange emails with A. W. Jarvis regarding same, and discuss same with E. A. Monson (0.3); review voice message from A. W. Jarvis regarding further research needed for arguments at hearing in support of multi-debtor representation by RQN and S-M Firm, and conduct further legal research (2.4).

05/18/06 E Monson	.30	Review application of various committees to employ Stutman law firm (.3).
05/18/06 S Strong	.80	Further research of Ninth Circuit case law regarding retention of professionals, and exchange emails with A. W. Jarvis regarding pertinence of same for todays hearing on retention applications (0.6); Telephone conference with A. W. Jarvis regarding judges ruling today on retention applications (0.2).
05/19/06 E Monson	.20	Review various motions on application to employ Stea & Carlyon as special counsel and declaration (.2).
05/22/06 A Jarvis	.40	Telephone conference with F. Merola regarding Hilco retention (.2); telephone conference with M. Kehl regarding Hilco retention (.2).
05/26/06 A Jarvis	.40	Correspondence on HILCO application.
05/26/06 A Jarvis	.10	Telephone call to J. Chubb regarding HILCO motion.
05/26/06 S Strong	1.00	Review emails from A. W. Jarvis and D. M. Monson regarding need to hire counsel in various states for certain loans (0.1); research for possible ordinary course professional motion (0.4); review additional objections to debtors' application to employ Hilco (0.4); exchange emails with A. Tsu and A. W. Jarvis regarding witness needed for hearing on same (0.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
August 10, 2006

05/30/06 A Jarvis .40 Conference with E. A. Monson and S. C. Strong regarding response on HILCO motion.

05/30/06 E Monson 4.00 Review opposition to motion to employ Hilco by First Trust Deed Committee (.3); review opposition to Hilco motion filed by Committee on Exec contracts (.2); work on reply in support of motion to employ Hilco (3.3); discussion with A. W. Jarvis and S. C. Strong regarding issue on reply in support of Hilco motion (.2).

05/30/06 S Strong .80 Confer with E. A. Monson regarding Reply needed for Hilco retention application (0.2); review electronic docket and various objections filed to Hilco retention application, and send email to E. A. Monson and A. W. Jarvis listing objections filed to date (0.3); discuss issues to address in Reply regarding Hilco retention with A. W. Jarvis and E. A. Monson (0.2); review follow-up emails from E. A. Monson and A. W. Jarvis regarding same (0.1).

05/31/06 A Jarvis .50 Correspondence regarding response on HILCO motion.

05/31/06 E Monson 6.30 Work on reply in support of motion to employ Hilco application (3.2); discussion with A. W. Jarvis regarding reply in support of Hilco motion (.2); review Omnibus objection filed by committee of executory contract holders to motions filed by Direct Lenders (.2); review e-mail from proposed counsel for unsecured creditor committee dealing with inter alias Hilco application (.1); work on declaration on supplemental Thomas Allison Declaration (1.6); meet with A. W. Jarvis, K. G. Glade, S. C. Strong, and D. M. Monson and go over various issues in case and pleadings to be filed (1.0).

05/31/06 S Strong .60 Confer with E. A. Monson regarding facts supporting Hilco retention (0.2), review and edit draft of declaration regarding same (0.3), and review emails from E. A. Monson and M. Kehl regarding same (0.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
August 10, 2006

05/31/06 A Tsu 3.70 Drafting correspondence to E. Kaup regarding
 objections to Hilco employment application
 particularly appraisal services to be
 provided and the difference between the two
 appraisals; telephone conferences regarding
 same for reply memo to debtor's application
 to employ.

TOTAL FOR LEGAL SERVICES RENDERED

\$18,362.00

“Exhibit D-7”

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Thomas J. Allison 4484 South Pecos Road
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For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00008

Fee / Employment Objections

05/19/06 S Strong	.20 Review Shea & Carlyon employment application and conflicts information.
05/25/06 S Strong	.20 Review responses filed to applications by Committees for retention of counsel.
05/26/06 E Monson	.20 Review opposition to motion to employ Stutman filed by McKnight Family Trust (.2).
05/30/06 S Strong	.30 Review and analysis of applications and amended applications filed by two investor committees to employ counsel, and motions to shorten time regarding same (0.3).
05/31/06 B Kotter	.40 Conference with SC Strong and AW Jarvis regarding employment objections.

TOTAL FOR LEGAL SERVICES RENDERED

\$302.00

“Exhibit D-8”

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For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00009

Executory Contracts

05/08/06 A Jarvis	.40 Correspondence on Reno leases.
05/10/06 S Strong	.40 Review voice message from A. W. Jarvis regarding Sec. 365 issues, review statute, and discuss with A. W. Jarvis contract/lease rejection or assumption deadlines.
05/10/06 A Tsu	1.30 Reviewing factual background information for motion to reject lease.
05/12/06 S Tingey	.40 Review office lease issues; memo to M. Kehl regarding office lease issues.
05/15/06 S Strong	.50 Review proposed stipulation regarding Incline Village lease rejection (0.2), confer with A. W. Jarvis regarding same, and exchange emails with A. W. Jarvis, J. McPherson and S. Smith regarding same (0.2); exchange emails with S. Smith regarding Reno lease rejection (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$714.50

“Exhibit D-9”

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Matter No. 34585-00010

Financing

05/03/06 S Strong	.60 Telephone conference with M. Kehl regarding potential lender due diligence issues (0.2); confer with S. Tingey and K. Glade regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.1); exchange emails with M. Kehl regarding coordination of same (0.1).
05/04/06 K Glade	.80 Telephone calls with M. Kehl regarding lender proposal (0.2); review Mesirow loan summaries (0.3); conferences with S. Tingey regarding review of loan files.
05/04/06 A Jarvis	.60 Correspondence regarding DIP financing; review proposals.
05/04/06 A Jarvis	.30 Telephone conference on M. Kehl regarding DIP financing.
05/04/06 A Jarvis	.50 Correspondence on DIP financing, terms.
05/04/06 S Strong	.90 Exchange emails with A. W. Jarvis regarding DIP financing issues (0.1); review lender term sheet and analyze issues for approval of DIP work fee (0.8).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
August 10, 2006

05/05/06 D Monson	.20	Discussion with S. Strong on DIP Term Sheet issues (0.2).
05/05/06 S Strong	1.60	Telephone conference with M. Kehl regarding DIP due diligence fee (0.2); review term sheet from lender (0.3); follow-up telephone conference with M. Kehl regarding same (0.1); telephone conference with A. W. Jarvis regarding issues for motion to approve due diligence fee (0.1); confer with S. Tingey regarding drafting of motion (0.1); review S. Tingey's draft of motion, edit same, and confer with him regarding same (0.6); review revised draft of motion (0.2).
05/05/06 S Tingey	1.40	Draft Motion for Approval to pay due diligence fee to Fortress Capital (1.4).
05/08/06 K Glade	.50	E-mails regarding Fortress informational requests (0.3); subsequent conferences with M. Kehl (0.2).
05/08/06 A Jarvis	.20	Telephone conference with J. Samuels regarding DIP financing.
05/08/06 A Jarvis	1.00	Prepare Motion for DIP financing.
05/08/06 A Jarvis	.30	Telephone conference with M. Kehl regarding funding commitment.
05/08/06 A Jarvis	.90	Review and revise motion to approve DIP financing and conferences with S. C. Strong regarding same.
05/08/06 S Strong	2.80	Further review and analysis of Fortress proposed term sheet, revise and expand proposed motion to approve due diligence expenses, and circulate draft of motion to A. Jarvis and M. Kehl for review (2.1); confer with A. Jarvis regarding revisions needed to same, revise and finalize motion, and transmit to local counsel with email instructions for filing (0.7).
05/10/06 K Glade	1.80	Prepare summaries for Fortress (1.4); telephone calls regarding DIP Financing (0.4).

Client No. 34585
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Page: 3
August 10, 2006

05/10/06 A Jarvis	.30	Review information from J. Samuels regarding DIP financing.
05/10/06 A Jarvis	.30	Telephone conference with M. Kehl regarding DIP financing issues, Grammercy funding problems.
05/10/06 A Jarvis	.60	Telephone conference with J. Samuels regarding DIP financing.
05/10/06 A Jarvis	.70	Correspondence regarding DIP financing.
05/10/06 A Jarvis	.30	Correspondence on timing of motion on DIP financing.
05/10/06 L Jenkins	.30	Conference with A. Jarvis regarding DIP Financing.
05/10/06 S Strong	.50	Confer with A. W. Jarvis regarding Fortress term sheet issues (0.1), transmit Motion to Hold Funds to J. Samuels, Fortress counsel, as part of Fortress due diligence (0.1), review and analyze emails exchanged by A. W. Jarvis and J. Samuels regarding term sheet and loan commitment timing and related issues (0.2), and discuss same with A. W. Jarvis (0.1).
05/10/06 S Tingey	1.10	Compile information for DIP Lenders.
05/11/06 K Glade	6.20	E-mail to M. Kehl regarding Fortress due diligence questions (0.3); conference with M. Kehl and J. Reed regarding loan issue raised by Fortress (0.4); review Fiesta Stoneridge 10-90 mortgage loan file and Oak Mesa loan file in preparation for Fortress call (0.9); review 10-90 materials for Fortress call (0.4); telephone call with Fortress to discuss 10-90 issues and due diligence issues (0.8); telephone calls and e-mails regarding updated title reports (0.7); conferences with M. Kehl and J. Reed and related e-mails to co-counsel regarding Investment Partners pledge of its membership issue (1.0); conference with M. Kehl regarding 10-90 issues (0.4); telephone call

Client No. 34585
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Page: 4
August 10, 2006

with Fortress regarding 10-90 issues (0.4); review files regarding status of Roripaugh Ranch property (0.4); conference with A. Stevens regarding 10-90 loan issues (0.2); telephone call with A. Jarvis regarding review of 10-90 issue (0.3).

05/11/06 A Jarvis	.40 Telephone conference with J. Samuel regarding DIP financing.
05/11/06 A Jarvis	.50 Correspondence regarding DIP financing.
05/11/06 A Jarvis	.70 Draft DIP financing motion.
05/11/06 D Monson	.10 Review e-mails on DIP Financing Order and DIP Financing issues (0.1).
05/11/06 S Tingey	1.20 Compile information for potential DIP Lenders (.70) ; telephone conference with A. Heygi at Fortress (.20); conference with M. Kehl, J. Reed and K. G. Glade regarding DIP Financing issues and due diligence (.30).
05/12/06 A Jarvis	.90 Correspondence with J. Samuels regarding DIP financing.
05/12/06 A Jarvis	.30 Correspondence with M. Kehl regarding DIP financing.
05/12/06 A Jarvis	.30 Correspondence on DIP financing.
05/12/06 A Jarvis	.30 Conference with S. C. Strong regarding DIP lending motion.
05/12/06 A Jarvis	.80 Prepare DIP financing motion (.5); discussion of term sheet with S. C. Strong (.3).
05/15/06 K Glade	.20 Telephone calls and e-mails regarding title reports (0.3)..
05/15/06 A Jarvis	.60 Correspondence with J. Samuels regarding DIP financing issues.
05/15/06 D Monson	.20 Discussion with S. Strong on Objection to DIP Financing Incentive Motion and Supplemental Declaration of Thomas Allison (0.2).

Client No. 34585
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Page: 5
August 10, 2006

05/15/06 S Strong 1.10 Review post-petition financing commitment received from Fortress (0.2); exchange emails with A. W. Jarvis regarding filing same (0.1); review various objections to DIP work fee motion (0.5); confer with D. M. Monson regarding issues to address in Reply in support of motion(0.3).

05/16/06 A Jarvis .30 Correspondence on DIP financing.

05/16/06 D Monson 8.90 Discussions with S. Strong on Reply Memo on Motion to Approve DIP Financing Due Diligence Fee (0.2); telephone conference with M. Kehl and S. Strong on Second Supplement Declaration of Tom Allison and Reply Memo on Motion to Approve DIP Loan Fees (0.4); draft Second Supplemental Declaration of Tom Allison and circulate for review (3.4); review Schedule of Construction Budget Shortfalls and emails with M. Kehl and S. Strong on revisions to the Schedule (0.4); review Gramercy loan documents on nature of USA Commercial's right to fund Construction Budge Shortfalls (0.3); review various Objections to Motion to Approve DIP Financing Due Diligence Fees (1.0); draft Reply Brief on Motion to Approve DIP Financing Due Diligence Fees and circulate for comment (2.9); telephone message for A. Jarvis on Tom Allison Second Supplemental Declaration (0.1); review commitment letter from Fortress (0.2).

05/16/06 S Strong 4.40 Various conferences with D. M. Monson regarding DIP due diligence fee motion, objections thereto, and issues for Reply regarding same (0.8); participate in Telephone conference with M. Kehl and D. M. Monson regarding facts and supplemental declaration for same (0.5); review and analysis of Commitment Letter for DIP financing and Term Sheet (0.4); review and analysis of objections to DIP due diligence fee (0.3); Telephone conference with A. W. Jarvis regarding objections to due diligence fee and issues and strategies for drafting of Reply in support of same (0.3); confer with D. M. Monson regarding same (0.2); review

Client No. 34585
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Page: 6
August 10, 2006

emails from J. Samuels and A. W. Jarvis regarding DIP financing issues (0.2); exchange emails with local counsel regarding filing of Notice of DIP financing commitment letter, and review filing (0.3); confer with D. M. Monson regarding loan agreement language regarding unfunded loan needs (0.3); exchange emails with M. Kehl regarding exhibit of unfunded loan needs (0.2); Telephone conference with A. W. Jarvis regarding need to begin work on motion to approve DIP financing, and exchange emails with D. M. Monson and A. W. Jarvis regarding same (0.3); begin drafting fact sections for motion to approve DIP financing (0.6).

- 05/17/06 D Monson 4.30 Telephone calls with A. Jarvis and M. Kehl on revisions to Second Supplemental Declaration of Thomas Allison and Reply Brief in Support of Motion to Pay DIP Financing Due Diligence Expenses, make revisions, and forward to J. McPherson for filing (3.3); review Nevada Statutes on Mortgage broker obligations in relation to Objections to Motion to Pay DIP Financing Due Diligence Expenses (0.3); further review of Fortress Commitment Letter, email to M. Kehl, telephone call from M. Kehl, prepare Errata on Commitment Letter filing, telephone call to J. McPherson on Errata, and forward Errata to J. McPherson for filing (0.7).
- 05/17/06 S Strong .30 Review drafts of Second Suppl. Decl. of T. Allison, and Reply in support of DIP work fee (0.2); confer with D. M. Monson regarding finalizing and filing same (0.1).
- 05/18/06 K Glade .80 Conferences with M. Kehl and A. Jarvis regarding DIP financing issues (0.4); review investor servicing agreement and power of attorney (0.4).

Client No. 34585
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Page: 7
August 10, 2006

- 05/18/06 D Monson 1.70 Discussion with S. Strong on Errata for Commitment Letter from Fortress and dates corrected on Commitment Letter (0.1); discussion with S. Strong and E. Monson on Motion to Approve DIP Financing (0.3); research on DIP Financing approval (0.9); discussion with S. Strong and E. Monson on report on Court denial of Motion to Approve DIP Financing Due Diligence Fees and possible alternatives for funding Debtor's operations (0.4).
- 05/18/06 S Strong 2.80 Confer with D. M. Monson regarding coordinating efforts to prepare a motion to approve expected definitive DIP financing agreement (0.1); Telephone conference with M. Kehl regarding provisions of Fortress Term sheet (0.1); review key terms of Commitment Letter and Term Sheet, and leave voice mail for M. Kehl regarding same (0.5); follow-up Telephone conference with M. Kehl regarding exclusivity issues concerning DIP lenders (0.3); work on motion for definitive agreement for DIP financing (1.1); confer with D. M. Monson regarding same (0.1); review email from A. W. Jarvis regarding courts denial of DIP work fee at todays hearing, and Telephone conference with M. Kehl regarding same (0.1); Telephone conference with A. W. Jarvis regarding judges ruling denying DIP work fee and implications of same (0.3); confer with D. M. Monson and E. A. Monson regarding same (0.2).
- 05/19/06 L Jenkins .30 Conference with A. Jarvis regarding DIP Financing motion going forward.
- 05/19/06 S Strong .20 Confer with A. W. Jarvis regarding financing options going forward (0.1); review email from M. Kehl to potential lender regarding confidentiality agreement (0.1).
- 05/22/06 S Strong .50 Telephone conference with M. Kehl regarding potential lender confidentiality issues (0.1); review confidentiality agreement and discuss confidentiality issues with K. G. Glade (0.3); telephone conference with M. Kehl regarding same (0.1).

Client No. 34585
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Page: 8
August 10, 2006

05/23/06 S Strong	1.30	Review and analyze revised language from potential lender for confidentiality agreement (0.3), voice message and email to A. W. Jarvis and M. Kehl regarding same (0.1), draft further compromise language for same (0.4), review emails from A. W. Jarvis and M. Kehl regarding same (0.1); exchange follow-up emails with potential lender to further negotiate contract language (0.4).
05/25/06 S Strong	1.00	Review emails from M. Kehl and potential lender in interest in exploring post-petition financing (0.1); review email from M. Kehl regarding status of confidentiality agreement with Hall Financial, review prior emails with lender counsel regarding same, exchange emails with M. Kehl and A. W. Jarvis regarding alternative language for same, and exchange emails with lender counsel to further negotiate language for same (0.9).
05/26/06 S Strong	.30	Review email from potential lender regarding revised language requested by lender for confidentiality agreement, and send email to A. W. Jarvis and M. Kehl regarding same (0.2); review email from M. Kehl regarding confidentiality agreement for another possible lender (0.1).
05/30/06 A Jarvis	1.00	Telephone conference with potential lender regarding DIP financing (.9); telephone conference with M. Kehl regarding same (.1).
05/30/06 A Jarvis	.40	Conference with S. C. Strong regarding financing negotiations; correspondence regarding same.
05/30/06 A Jarvis	.50	Correspondence regarding financing negotiations.
05/30/06 S Strong	.40	Review emails from M. Kehl regarding another potential postpetition financier, and exchange emails with them regarding proposed edits to form of Confidentiality Agreement (0.2); Telephone conference with M. Kehl regarding financing needs and options (0.1); confer with A. W. Jarvis regarding same (0.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 9
August 10, 2006

05/31/06 K Glade	1.10	Strategy conference with A. Jarvis (0.6); preparations for meeting with potential DIP lender (0.5).
05/31/06 K Glade	.50	Conference with A. Jarvis regarding DIP financing issues (0.2); review Fortress term sheet (0.3).
05/31/06 S Strong	.80	Exchange emails with K. G. Glade regarding DIP financing term sheets (0.1); review potential lender proposed edits to confidentiality agreement, and exchange emails with its counsel regarding same (0.4); review potential lender proposed edits to confidentiality agreement, and exchange emails with counsel regarding same (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$17,669.00

“Exhibit D-10”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00011

Litigation

05/02/06 L Jenkins	.20	Research preparing of the estate issue and conference with S. Strong regarding same.
05/02/06 A Tsu	2.40	Legal research regarding oppositions to Debtor's cash management plan filed by Direct Lenders, Beneficiaries and Buckalew Trust and the Higgins Trust.
05/11/06 A Jarvis	.30	Review and respond to letter from J. Chubb.
05/11/06 L Jenkins	.20	Conference with A. Jarvis regarding research assignments.
05/11/06 S Strong	.40	Review and analysis of numerous objections, motions, and countermotions filed by R. LePome clients (0.4).
05/11/06 S Strong	2.30	Telephone conference with S. Smith regarding assignment documents concerning funds in Investor Account (0.2); analysis of assignment documents, motions/objections filed by assignors/assignees, and begin outlining responses to same (2.1).
05/12/06 A Jarvis	.40	Conference with D. M. Monson and E. A. Monson regarding responses to investor motions.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
August 10, 2006

05/12/06 A Jarvis	.50	Discussion of responses to motions with D. M. Monson, E. A. Monson and S. C. Strong.
05/12/06 L Jenkins	.30	Meet with S. Strong and D. Monson regarding motion by allegedly "defrauded" prepetition investors.
05/12/06 L Jenkins	.20	Conference with S. Strong regarding response to stay lift by Direct Investors.
05/12/06 L Jenkins	.10	Conference with A. Jarvis regarding same.
05/12/06 L Jenkins	.40	Read emails from A. Jarvis and S. Strong regarding responses to various pleadings.
05/12/06 L Jenkins	2.40	Read and consider responses to various stay lift motions.
05/12/06 E Monson	.20	Review voice mail from Widner & haslam attorney regarding collection action in Utah (.1); review email from L. Schwartzer regarding RICO litigation (.1).
05/12/06 S Strong	1.80	Confer with L. A. Jenkins and D. M. Monson regarding strategies for resolving competing claims to Investor Account funds, and assign tasks for same (0.5); confer with L. A. Jenkins regarding relief from stay motion and motion to return investor funds, and issues for responding to same (0.4); confer with D. M. Monson and E. A. Monson regarding facts and legal issues concerning funds in Investor Account, responses needed to competing motions to release same, and possible interpleader action needed (0.9).
05/16/06 A Jarvis	1.00	Telephone conference with S. C. Strong regarding responsive pleadings, hearing, objections, preparation for hearing.
05/16/06 A Jarvis	4.40	Review late objections to motions; outline response, prepare oral arguments, review caselaw, prepare for hearings on due diligence motion, ordinary course motion and application on retention of professionals.
05/17/06 A Jarvis	2.00	Final drafting of reply memoranda, finalize T. Allison declaration.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
August 10, 2006

05/17/06 A Jarvis	6.10	Prepare for hearings on retention, due diligence and ordinary course motions, investor fund issues.
05/17/06 L Jenkins	.40	Drafting defense to motion to lift stay.
05/18/06 A Jarvis	.90	Prepare for hearings and meeting with T. Allison and S. Smith regarding hearing.
05/18/06 A Jarvis	4.00	Attend hearings on due diligence motion, retention applications, Bundy Canyon, ordinary course motion.
05/18/06 A Jarvis	.50	Meet with F. Merola, J. Samuels and others in preparation for hearings.
05/18/06 E Monson	.10	Call John Holt of Winder and Haslam to discuss judgment against Sheradon and others (.1).
05/19/06 A Jarvis	.50	Correspondence on finalizing orders.
05/19/06 A Jarvis	1.20	Conferences on hearings going forward; report on results of current hearing.
05/19/06 E Monson	.20	Discussion with J. Holt of Winder & Haslam regarding judgment obtained for USA Capital and status thereof (.2).
05/22/06 A Jarvis	.90	Review and revise response to Le Pome motion and conference with S. C. Strong regarding same.
05/22/06 A Jarvis	.40	Conference with E. A. Monson regarding preparation of orders, comments on same.
05/22/06 A Jarvis	.30	Correspondence on extension for Committee responses.
05/22/06 E Monson	.50	Draft summary relating to conversation with J. Holt regarding collection litigation in Utah and draft email to RQN attorneys and Mesirow outlining conversation (.5).
05/23/06 A Jarvis	.60	Review caselaw regarding issues respecting funds being held.
05/23/06 L Jenkins	.20	Conference with S. Strong regarding research for issue relating to insider distributions.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
August 10, 2006

05/23/06 E Monson	.20	Review letter and copy of judgment on Utah collection action received from J. Holt (.2).
05/24/06 A Jarvis	.40	Telephone conference with S. C. Strong and E. A. Monson regarding responses to motions regarding funds in Collection Account.
05/24/06 L Jenkins	.30	Conference with S. Strong and A. Jarvis regarding research needed on various motions.
05/25/06 A Jarvis	.10	Telephone call to J. Chubb regarding discussion of relief from stay motion.
05/25/06 A Jarvis	.50	Conference with S. C. Strong regarding preparation for hearings, discussions regarding continuance.
05/25/06 S Strong	.30	Telephone conference with M. Kehl regarding subpoena served today on USA in pending federal court action by third parties, review same, and exchange emails with A. W. Jarvis regarding same.
05/26/06 A Jarvis	.20	Telephone conference with J. Chubb regarding continuance of hearing, motion for relief.
05/26/06 A Jarvis	.60	Correspondence with J. Reed regarding information on movants for relief from stay, direct investor issues, review schedules regarding same.
05/26/06 A Jarvis	.30	Correspondence regarding discovery issues.
05/26/06 A Jarvis	.30	Correspondence with J. Chubb regarding extension of time, continuance of motions.
05/30/06 A Jarvis	.30	Telephone conference with T. Allison regarding Ashby loans, negotiations.
05/30/06 A Jarvis	5.10	Review motions/briefs, prepare responses, prepare for hearings.
05/31/06 A Jarvis	1.00	Meeting with D. M. Monson, E. A. Monson, and S. C. Strong regarding responses to pending motions, preparation for hearings.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
August 10, 2006

05/31/06 S Strong 1.50 Telephone conference with J. McPherson
regarding status of interpleader action
concerning Investor Account funds (0.1);
review ECCs response to pending RFS motions
(0.2); review and analysis of late objections
to motion to hold funds (0.4); work on
outline of reply in support of motion to hold
funds (0.8).

TOTAL FOR LEGAL SERVICES RENDERED

\$14,032.00

“Exhibit D-11”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
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August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00013

Tax Issues

05/10/06 S Strong .20 Review emails from L. Schwartz and S. Smith
regarding tax return issues, and review
relevant Code sections regarding same.

TOTAL FOR LEGAL SERVICES RENDERED

\$50.00

“Exhibit D-12”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

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Matter No. 34585-00015

Travel Time

05/02/06 A Jarvis	2.30	Travel from Salt Lake City to Las Vegas.
05/02/06 A Jarvis	.80	Travel to and from US Trustee's office.
05/03/06 A Jarvis	1.00	Travel to and from Court.
05/03/06 A Jarvis	3.30	Travel from Las Vegas to Salt Lake City (including rescheduled flight).
05/03/06 M Pugsley	7.00	Travel to Las Vegas for meetings (3.3); travel back to Salt Lake City (3.7).
05/08/06 K Glade	6.00	Travel from Salt Lake City to Las Vegas (3.0); travel from Las Vegas to Salt Lake City (3.0).
05/08/06 S Tingey	4.00	Travel to Las Vegas (4.0).
05/10/06 K Glade	3.00	Travel from Salt Lake City to Las Vegas.
05/11/06 K Glade	3.00	Travel from Las Vegas to Salt Lake City (3.0).
05/11/06 S Tingey	4.00	Travel to Salt Lake City (4.0).
05/14/06 S Tingey	4.00	Travel to Las Vegas.
05/15/06 M Pugsley	6.40	Travel to Las Vegas (3.4); return to Salt Lake City (3.0).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
August 10, 2006

05/16/06 A Jarvis	2.30 Travel from Salt Lake to Las Vegas.
05/17/06 A Jarvis	1.00 Travel to and from 341 meeting.
05/17/06 S Tingey	4.00 Travel from Las Vegas to Salt Lake City (4.0).
05/18/06 K Glade	3.00 Travel from Salt Lake City to Las Vegas.
05/18/06 A Jarvis	.50 Travel to hearings.
05/18/06 A Jarvis	.50 Travel from court after hearings.
05/18/06 A Jarvis	3.80 Travel from Las Vegas to Salt Lake after hearing (delayed flight).
05/19/06 K Glade	4.00 Travel from Las Vegas to Salt Lake City.
05/23/06 A Jarvis	2.20 Travel from Salt Lake to Las Vegas.
05/23/06 A Jarvis	1.00 Travel to and from meeting with Committees.
05/23/06 A Jarvis	2.90 Travel from Las Vegas to Salt Lake City.

TOTAL FOR LEGAL SERVICES RENDERED

\$9,889.50